



CITY OF EMPORIA

January 5, 2026

Dear Stakeholders of the City of Emporia:

We would like to provide an updated status regarding the City of Emporia's FY24 audit. The City engaged Brown, Edwards & Company, L.L.P. as its new auditing firm to perform the annual financial audit. As this is the firm's first year auditing the City, additional time has been required to thoroughly review all aspects of the City's financial records and reporting processes.

The audit is actively ongoing, and the auditors continue to conduct a detailed and comprehensive review to ensure accuracy, completeness, and full compliance with applicable auditing standards. While the audit has not yet been completed, this extended timeline reflects the firm's diligence and commitment to issuing a high-quality and reliable financial report.

At this time, the City anticipates the FY24 audit will be completed by February 2026. The City appreciates the auditors' careful approach during this first-year engagement and thanks the public for its continued patience and understanding.

The City remains fully committed to transparency, accountability, and the timely completion of all financial reporting requirements. Updates will continue to be provided as the audit progresses.

If you have any questions or require additional information, please contact the City Finance Office at (434) 634-7306.

Thank you for your understanding and continued support.

Sincerely,

A handwritten signature in blue ink that reads "Alicia M. Hargrove".

Alicia M. Hargrove
Finance Director